

App F IX 4

Previous References

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1941

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File No 121-42 •

Serial Nos /

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for July 42

SUBJECT

Notes of inspection of the Hassan Town
ml cl

ms 7-42

44/L

Notes of inspection of the Hassan Zam only

General and Revenue
Secretariat

ml File No 121

of 1942 43

[App F III-2]

Serial
No

From The D C Hassan dt
Mo C per 172/41-42 dt 27/6/42

Is the note of inspection of the Hassan Zam only
held by him on the 17/6/1942

1) The Mdy has invested a sum of Rs 11,800/-
in the Mysore Grant 5 years ^{fixed} Dep n.b. and

2) The Collection work in respect of moharfa
kader is fairly satisfactory but there is
scope for improvement

3) There are old arrears outstanding
recovery under Innesa karnam revenue
and the D.C. has issued instructions to take
prompt action in the matter

4) The record-sorting work has
fallen into arrears and records are not
being properly filed after disposal

5) The Audit notes are pending
replies since the year 1936-37

6) The D.C. has issued necessary
instructions whenever necessary
submitted for perusal

7) While pointing out the
defects in the working of the Mdy,
the D.C. has issued clear & definite
instructions in ~~respect~~ regard to the action

NOTE—Contn Sheet

WD 04155—GPB—55 000— 3 10 41

to be taken in respect of each such
item Many of the points are such

2) Inspector MTS - Hassan Tammy -

File No

121

of 194 2-43

General and Revenue
Secretariat

on which action may be easily taken
by the Chief Men & the office staff
Subs for personal

Law secy for
617 per

Plum No 2 54

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17-7-42

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22-7-42

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Serial
No

SEC 248
GO 31 50RE

OFFICE OF T
FO, L S G & P 1
20.7.42
N 689

B
22/7/42
SS

44/L

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 27th June 42.

No C Per 172/41-42

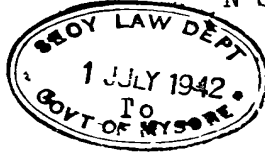
121-42-1

From

7/6

N S Hirannayya, Esq , M A ,

Deputy Commissioner, Hassan District



2/6

A Sundararaja Rao, Esq , B A , B L ,

Secretary to Government, Law Department,

B a n g a l o r e

Sir,

I have the honor to forward herewith extracts of important

Paras of the Notes of my inspection of Hassan Town Municipality, as

^x
Paras Nos -

(3,4 & 5), (7), (17),
(20,21 & 22), (25), (31)
(52), (60), (63), (72),
(75), (78), (84), (87),
(88), (89), (90 & 91)

noted in the margin, conducted on 17th

June 1942 for favour of information of

Government

I have the honor to be,

Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District

Report on the Inspection of the Town Municipal Office, Hassan held by
 W S Hirannayya, Esq , M A , Deputy Commissioner, Hassan District,
 on 17th June 1942

-

x

x

Question No 3, 4 and 5 -

Do the Council, Managing and other Committees met thereof regularly?

During the current year, the Council have convened ten ordinary and 11 special meetings. During the month of July 41, the monthly meeting was not convened as the non-official President was not elected

Action taken on the resolutions passed is not noted in respect of some items

<u>Date of meetings</u>	<u>Resolution Nos</u>
23-5-42	37, 38, 42
4-6-42	2, 3, 4
8-6-42	1, 2, 3

It is stated that action has been taken in all these cases. But the action taken should be noted against each such item

The Council have constituted the following committees during the current year -

	<u>No of meetings</u>
(1) Managing Committee	15
(2) Audit "	7
(3) Works "	Nil
(4) Health "	Nil
(5) Byelaw "	4
(6) Cattle Show "	7
x x x x x x x	

Question No 17 -

Register of Municipal Property -

Maintained The toll-gates in Holenarsipur road and Railway station road have not been entered. The properties may be inspected once by the President after getting the register posted up-to-date and necessary certificate recorded in the register in token of his inspection. The dimensions in many cases have not been noted. These may also be noted after actual measurement.

A separate register of vacant sites is maintained. The Sl Nos of sites which have been disposed of and the amounts recovered in full may be ringed off. The register may be scrutinised at the close of the current year and an abstract put up as to the number of sites in which amounts have still to be recovered and the sites still available for grant.

A number of sites in the Chikka Adikarnatakakeri is shown in the register as vacant. But they are said to have been occupied by them and the council have resolved to grant them by recovering an upset price of ₹/- in each case (Sl Nos 1190 to 1193, 1196, 1198 to 1199 etc)

the town has to be surveyed and the sites granted in different localities and those vacant being marked in the survey plan

There are also many cases wherein the full value of the site has not been recovered though they have been disposed of long back

(S 1 S1 No 920 - H S Venkasubbaiya, amount due on 20-10-36 was Rs 31-4-0 and a sum of Rs 15-10-0 only has been recovered)

2 S1 No 1189 - Doddaiya S/o Erayys - Due Rs 5/- on 6-3-40 and recovered Rs 3/- only)

An attempt has been made to write up a separate register showing the sites available in each locality and their disposal. This may be completed early

In cases where the allotments have been made and the amounts not recovered, notes may be issued giving a time limit failing which the grants may be cancelled and disposed of otherwise. However it is stated that possession has not been given to the parties in cases where the full amount of purchase money is not recovered

x x x x x x x

Question Nos 20, 21 and 22 -

D C B of Mohatharfa Taxes -

A detailed inspection of the mohatharfa branch was conducted on 2-5-42 and a copy of the inspection notes has been separately sent. The arrears outstanding on the date of previous inspection i.e. on 1-5-42 were Rs 20,929. The following is the present position

Arrears on 1-7-41	15,174
Demand for 41-42	16,378
Total	31,552
Collection up to date	15,237
B a l a n c e	16,315

A kulwar and Salwar baki patti has been prepared for arrears on 1-7-41 and a similar statement may be got prepared for arrears that remain over on 1st July 1942

Subsequent to the last inspection on 2-5-42, 340 bills, 442 notices and 68 distraint warrants have been issued. A sum of Rs 2000/- nearly is said to be recovered before the end of the current year so that the arrears will be a little less than what it was last year. The total collections during the previous year as Rs 17,000/- nearly while it may go up to Rs 18,000/- during the current year. There is no marked progress either with regard to the arrears or collections and so much so the position cannot be appreciated

Necessary coercive and other action should be pursued systematically in this direction so that the arrears may be considerably reduced at least during the ensuing year. The Vice President should also take special interest with regard to the collection work as per recent instructions of Government

Mutation Register -

Maintained. There are no cases of previous years pending. It is seen from the register that there were only 30 mutation cases during 40-41, which cannot be said to be accurate. Necessary entries are however made

Report on the Inspection of the Municipal Office

- 1 Name of the Inspecting Officer
- 2 Duration of inspection

	{	Date commenced
	{	Date concluded
- 3 Name of the officer in charge
- 4 Previous inspection

	{	Date
	{	Name of officer

QUESTIONS

I Council and Committees and Municipal Officers

1 Are there any vacancies in the Council?
If so have steps been taken to fill up the same?

2 Have arrangements been made for the correct preparation and timely publication of lists of voters and persons eligible to stand for election?

3 Do the Council and Managing and other Committees thereof meet regularly?

4 Are regular journals of the proceedings of all meetings of the Municipal Council and of each Committee kept?

5 Has action been taken on all the resolutions of the Council and of the committees and is the nature of action so taken noted against each resolution and also reported at any subsequent meeting?

6 Have the powers and duties of the President and the Vice President been clearly defined?

7 The old byelaws framed prior to 1933 are being followed. They have to be revised suitably in accordance with the New Municipal Act. Garden, Water supply, Octroi and Toll byelaws have been framed and pending sanction of Government. Action may be taken to revise the other byelaws also.

8 Is there a table of rates both in English and Kannada hung up in the office and also Oorkad gates?

9 Is a register maintained for articles deposited in the Warehouse and are receipts regularly given to depositors and warehouse fees collected in accordance with the prescribed rate?

10 Are the railway receipts and invoice registers periodically examined by any of the Municipal Councillors?

11 Are any exemptions granted by the President in the matter of production of articles received and are security deposits taken in these cases?

Are these exemptions noted in a register? What is the amount of security taken and how is it dealt with?

12 Are passes of these privileged persons carefully preserved and are their accounts periodically settled so that the amount due by them may not exceed the security amount?

13 What are the precautions adopted against smuggling?

14 Have any cases of smuggling been detected and prosecuted?

15 What arrangements are made for levying Octroi on goods arriving by rail?

III House Shop and other Taxes

16 What are the arrangements for ensuring that all taxable properties are duly assessed?

17 Has a register of Municipal property been maintained and is it posted up to date?

18 Are all the other registers prescribed in the Municipal Account Manual maintained? If not why?

19 Is an exhaustive list of all taxes rates fees fines and forfeitures accruing to the Municipality under the regulation rules and bye laws maintained?

20 Check the arrear demand register and the process register and see if timely action is taken for the recovery of the arrears. What is the amount of arrears due and to what years do they relate? Steps taken for their recovery may be noted.

21 Are taxes collected promptly and is the progress of collection closely watched by the Municipal executive and scrutinised by the Managing Committee? What are the arrangements for such supervision?

22 Are the processes prescribed for the recovery of Municipal taxes resorted to automatically? Instances of bills not followed by notices of demand and of notices not followed by distrains and of suits decreed not followed by execution may be noted.

23 Are Municipal Councillors and Municipal Officers prompt in regard to intimation of liability to pay taxes and also in payment? Are there any cases of neglect or default in this respect?

24 Have all the Mutsaddis given security? Is it in cash or in Savings Bank Deposit? Are these particulars noted in the register prescribed therefor?

in the respective khathas

During the current year there are mutation cases which have been disposed of. There are 3 cases pending disposal

The present procedure is that the cases are entered in the mutation register only after the orders of Council. It is not therefore possible to say as to how many cases were actually received. All mutation cases have to be registered as and when they occur noting the Sl No and date in column No 1 of the register

Under Section 71 (2) of the Town Municipal Act action under the provisions of sections 68, 69 and 70 is not being taken, which is required to be done. This may be done at least in future (Conducting annual Jamabandi)

Remission register -

It is not maintained properly and posted up-to-date. This is an important register and the amounts either written of or remitted should tally with the figure furnished in the monthly and quarterly D C B accounts. There are instances of remissions sanctioned where the amounts exceed Rs 5/- (6/40-41/18-4-0). Such of the cases exceeding Rs 5/- have to be submitted to the Deputy Commissioner for sanction as per rules

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Question No 25 Register of miscellaneous demands -

A register is maintained in the prescribed form. The register does not readily indicate the cases in which arrears of previous years have to be recovered. From a Kulwarbaki patti prepared it is seen that a sum of Rs 612-15-0 is in arrears since 37-38 as noted below -

37-38	17- 8- 0
39-40	78- 2- 0
40-41	368- 9- 0
41-42	148-12- 0

The following are some of the oldest cases pending -

(1) Rs 18-8-0/37-38 Being the water supply house connection charges due from Mr N Chowdaiya (Retired) Amildar. No action has been taken for its recovery. The party (daughter-in-law of Mr N Chowdaiya) has presented an application on 13-6-42 stating that she had applied during 36-37 alone for disconnection and that the amount is not due. The previous records are not available. This should be investigated after tracing the previous records and immediate further action taken to expedite recovery.

2	1	Rs 4- 6- 0	of 1939-40
	11	15-12- 0	Being the rents on vegetable market stalls
	111	12- 0- 0	
	iv	12- 0- 0	In respect of (1) a distraint warrant has been
Total		<u>44- 2- 0</u>	issued on 18-5-42 while in the other three cases,
			demand notices are issued on 27-4-42. In respect
			of (11), the notice has been served on 30-5-42 for which a distraint
			warrant may be issued immediately, while in respect of (111) & (iv)
			the parties are said to be not available for service of notice

3 Rs 34/39-40 Rent due from K Venkatesha Iyer, Modern Hotel, Proprietor in respect of the Municipal building occupied by him. A distraint warrant has been issued on 18-5-42. This must be recovered by the

Sanitary Inspector immediately

4 R140-7-0/40-41 Arrears of toddy shop rent due from Mr M R Puttaswamaiya Demand notice has been served on 29-5-42 From sums due by the Municipality for having supplied petrol and oil, the party has furnished certain bills which have to be adjusted towards the rent due and the balance if any, recovered From an examination of the file, the actual amount due to be adjusted and the balance still to be recovered cannot be made out The amount due from the defaulter should be recovered first He may be asked to substantiate his claims to other dues in the usual course

5 R228-2-0/40-41 Being the arrears of house rent, vegetable market stall rent and temporary groundrent due from 22 persons In 7 cases distraint warrants have been issued on 18-5-42 while in the remaining cases demand notices have been issued The action taken in the case may be noted in the register alone to facilitate ready reference As the Sanitary Inspector is responsible for the collection of these amounts, he should arrange to recover the same before the close of the current year At the time of last inspection on 2-5-42, the arrears were Rs 1304/- and the arrears are Rs 612-15-0 at present

6 R148-12-0/41-42 due in 15 cases towards house and stall rents etc These amounts should not be allowed to fall into arrears and must be collected before the end of the year

Just after the close of the year, the cases of arrears should be brought forward in the register, if any left over and action taken for recovery being duly noted against each entry I am glad there is some progress made in this item since my last inspection The remaining arrears should be cleared off Some of the arrears are I hear irrecoverable The cases for this and the feasibility of sale enfacing recovery should be invariably investigated and irrecoverable amounts ~~remitted~~ remitted early

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31 License application -

The register shows that 242 applications have been received so far during the current year The applications are not being registered as and when they are received in a few cases

(Sl No 232/2-6-42, 233/24-5-42, 234/25-5-42, 235/3-6-42)

The present practice is that the Managing Committee and the Municipal Council are disposing of the license applications as per byelaw As no legal action could be taken if the applications are not disposed of within one month, the parties should be served with a preliminary notice, as soon as the application is received, prohibiting further action till the disposal of the petition As per statute, the Chief Officer is empowered to dispose of the license applications The byelaw is inconsistent with the New Municipal Act and that portion of the old byelaw has to be repealed if not modified by the Council The matter is before the Council for the last four months, the subject being deferred at each meeting This may be decided at the next meeting finally and a report submitted as the matter is pending final orders of Government

There are 22 applications pending out of which 4 are pending for over a month All the pending applications may be brought to disposal before the close of the year

x x x x x x x

VI General

49 Is the office accommodation sufficient and suitable? Are the rooms premises and furniture kept clean?

50 Is a record of the qualifications and services of the ministerial officers maintained up to-date?

51 Is a service register maintained for every permanent official and brought up to date? Are these registers arranged in order and kept in the records in a separate box? Who keeps the key of the box?

52 Are all appointments made in accordance with the rules?

Yes as per C R B Rules

53 Is a statement of the periodical reports and returns due prepared and maintained up to date? Are the due dates the dates of actual submission and the names of the clerks responsible for their preparation noted therein? Is it scrutinised by the Head of the Office?

How many and which returns were due at the time of inspection?

54 Is the register of furniture maintained? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each? Is the register verified once every quarter? Is a note made in the register of all articles lost or which have become unserviceable? Is the furniture adequate for the needs of the office or more than necessary? What is the condition of furniture kept?

55 Are old and unserviceable articles sold by public auction and the proceeds credited to the Municipal fund?

56 Who keeps the stock of forms? Where are they kept? Are they neatly arranged? Are all receipts and issues noted in a register?

57 Is a complete set of the standing orders of Government relating to the work of the office maintained?

Is it provided with a table of contents and if bulky also with index?

58 Is the file of Municipal rules and bye laws kept up to date? Are they printed and available for sale at cost price to the public as required by Section 49 of the Municipal Regulation?

59 Are the registers of in ward and out ward correspondence properly maintained with cross reference regularly marked?

60 Is a separate petition register maintained and does it show the method of disposal and the date and nature of endorsements granted?

61 Is there any abnormal delay in the disposal of petitions?

62 Is there a separate register for building licenses? Is a quarterly statement of all applications received for building licenses maintained? Check the accuracy of the statement and give the number of applications which are unduly delayed. The oldest dates and the reason of their pendency may also be noted?

63 Are all disposed records promptly made over to the record keeper duly arranged and stitched? What is the number of such records remaining to be sent to the record room?

64 Are the records of meetings kept in an orderly manner? Are the minutes of proceedings properly kept and made available for inspection by any inhabitant of the Municipality?

65 Are all the registers prescribed in the Municipal Account Manual maintained?

66 Examine the cash in the Municipal Treasury and give the amount found at the time of your inspection. Does it agree with the book balance?

67 Has sufficient security been taken from officials expected to handle the Municipal cash?

68 Is the pass book of the Municipality written up in the $\frac{T}{B-k}$ periodically and returned without delay?

69 Is the cash book closed and balanced daily? Is the balance arrived at every month compared and agreed with that in the pass book?

70 Examine the classified abstract of receipts and expenditure and state if it is written up properly?

71 Are the accounts audited monthly by auditors appointed from among the Municipal Councillors? Are the registers signed by them in token of their having examined them?

72 (a) Are audit notes received from the Comptroller's Office promptly disposed of? How many audit notes if any are pending when were they received and why are they pending?

(b) Is there a register of objections received from the Comptroller? How many objections are pending disposal and why?

73 What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it for consumption?

This work has fallen into arrears
Records are not being properly filed
after disposal

The audit notes for 36-37, 37-38, 38-39 and 39-40 are pending replies. These should be expedited as they are pending for abnormally long periods. The Chief Officer should look into this personally.

60 Petition Register -

The register is not in the prescribed printed register. As per abstract put up, it is seen that 423 petitions have so far been received during the current year. Out of which 331 have been disposed of leaving a balance of 92.

From an examination of the register for 40-41, it is seen that petitions are pending since 14-10-1940.

(Petn Nos 70, 71, 92, 112, 119, 131, 135, 138, 146, 148, 151, 152 and so on - 65 petitions)

Petition 70/40-41 d 14-10-40. Petition of Nagaiya praying for cancellation of tax in view of the discontinuance of his business since 38-39. This is shown as pending with Sanitary Inspector. This should have been brought into the Mutation register.

Petn No 71/40-41 d 15-10-40. Petition of Venkaramanaiya and others requesting for the cancellation of the house tax imposed on the Sri Rama Mandiram shown as pending with the Sanitary Inspector since 11-11-40.

It is possible that action has been taken on many of the petitions and entries not made in the register. The references should be traced and the disposals noted in each case. Such of the petitions that remain undisposed at the end of the year may be brought forward for 42-43 and the disposals watched.

The Chief Officer and the Head Clerk should scrutinise the petition register at least once a month and see that the petitions are promptly disposed of as there has been a normal delay in their disposals.

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Question No 75 - Register of Advances -

A register is maintained. The cases in which advances were outstanding on 1st July 41 have been brought forward. There is an advance of Rs 10828-11-9 outstanding recovery.

The following are some of the oldest items pending adjustment -

- 1 Rs 55-2-0/32-33 Being the leave allowance of Singa Bhatta (No action)
- 2 Rs 20-0-0/9-3-34, 300-0/23-3-34

Munsiff's Court, Hassan. Being the bid amount of the sale of house in O S No 988 (No further action). The entries do not clearly indicate the particulars of advance.

(3) 1355-13-0. Being the advances made to the Municipal Lawyer Mr H S Murigappa since 27-6-38 (17 items). The lawyer has not furnished bills for the following amounts which have not been adjusted.

<u>Bill No</u>	<u>Amount</u>
1	66- 2- 0
2	42- 5- 0
3	36- 6- 0
4	29- 1- 0
5	166-14- 0
6	39- 8- 0
7	279- 1- 0
8	35-12-0/-
Total	695- 1- 0

Further bills for Rs 395-8-0 were produced today making up a total of Rs 1090-9-0. The lawyer has a balance of Rs 132-3-0 as per his account.

The bills may be scrutinised and the amounts adjusted. A detailed account for the balance that remains with him on 1st July 42 may be obtained. Information regarding the amounts deposited by parties in the Court and drawn by the lawyer is not available. The lawyer has been written to more than once on 19-2-42, 26-2-42 and 7-4-42 and there has been no response. A notice may be issued to him if the accounts are not furnished before the 5th July 1942.

(4) Rs 100/28-9-38 Advance paid to Mr K N Srinivasan, Advocate, Bangalore towards printing charges in the case filed against Mr H V Rangaswami. An account is said to have been received but not traced. This may be verified and adjustment made without delay.

(5) Rs 5/- 10-8-40 Advance paid to the Public Prosecutor, Mysore Division in the acquisition case of Syed Jamal. According to the Bill said to have been furnished, the lawyer is due to be paid by the Municipality and the matter is before the Council.

(6) Rs 5/- 4-41 Advance paid to the Sanitary Inspector, Hassan. The date and the purpose of advance is not noted. May be adjusted after looking into the references or recovered from the Sanitary Inspector Mr. Hothilinga Rao.

The above items relate to the periods prior to 1940-41 and there should be no further delay in their adjustments. The cases relating to 41-42 may be verified and action taken to adjust them before the close of the current official year.

x x x x x x x x

87 Register of Deposits -

Maintained. A sum of Rs 1395-10-6 is in deposit up to the end of May 42. The items pending on 1st July 41 have been brought forward. Deposits are pending since 7-4-1938.

There are two items (Rs 1500/7-4-38, Rs 500/29-6-38) which have become lapsed. These may be adjusted.

A sum of Rs 55/- in three items become lapsed if not adjusted before the end of the current official year.

There are 11 items of Rs 25/- each being the security deposit made by the toll-gate keepers. These should have been kept in S B accounts in the names of the concerned and noted in the security deposit register. This may be done even now and necessary entries made against each in the deposit register.

The decree amounts received from parties in a few cases are remaining unadjusted. This may be done after making entries against the respective khathas.

Each item may be verified at the end of the year and action taken for their adjustment as most of them are shown as unnecessarily pending.

88 Review on the Budget Estimates -

The budget as sanctioned by Government for the current year stands

74 Are there any long standing advances made out of the office imprest awaiting adjustment? Details may be furnished

75 Is an advance register of the Municipal money maintained? Is timely action taken for its recovery?

76 Are the cheques issued for the bills and the payments made therefor entered in a petty cash book?

77 Is there a scale register of all Municipal Establishments in the Office? Is it kept up to date?

78 Have personal claims of officers to pay allowances and increments been discharged without delay? If any are delayed what is the cause for the same? The compensation gratuity papers of Rangappa, valveman, V V water works and of Arasegowda are pending since 38-39 and 10-10-41 respectively they may be expedited without further delay

79 Are the pension applications prepared and submitted in time? How many cases are pending and why?

80 What amount has been given by the President as sub imprest to subordinate officers? Details may be noted Are acknowledgements of permanent advance held by them duly received?

81 Are all the records sorted? If not what is the quantity of papers remaining to be sorted? What time is necessary to complete their sorting?

82 Are all papers sent to the records as soon as they are disposed of duly stitched and feristed? Note instances to the contrary if any

83 Have all time expired papers been eliminated after verifying the periods for which they are preserved and are they all destroyed and a note made to this effect in the register?

84 Are the money and stamps received for copies regularly entered in a register? Is the register submitted regularly to the Head of the office for inspection and signature every month? Where are all the money and stamps received for copies kept?

A copy application register is maintained Out of 45 applications received 43 have been disposed of The other two Viz , 2/9-8-41 & 45/18-11-41 are pending for long they should be disposed of immediately

85 Extent to which points noted for action at previous inspections have been attended to

86 Any irregularities or informalities observed in the course of inspection whether connected with the printed questions or not and suggestions if any for improving the efficiency of the working of the office

as follows -

Opening balance	1136
Receipts	72750
Total	73886
Expenditure	75213
Closing balance (Minus)	-1327

The following is the present position -

	Budget for 41-42	Actuals up to end of May 1942
<u>A Municipal Rates and Taxes</u>		
1 Octroi	12500	15846
2 Taxes on buildings and lands	12000	9506 (11306 on 18-6-42)
3 Taxes on vehicles	1500	720
4 Taxes on professions and trades	1500	838
5 Lolls	13000	12237 (113584 on 15-6-42)
6 Water tax	2500	2105
7 Shop tax	1000	615
Total A	44000	41867
B Pounds etc	700	454
C Revenue derived from Municipal property and powers	23250	13399
Total A B C	67950	55720

It is seen from the above that the income under the above three major heads falls short by Rs. 12,230/- of the anticipated figure. An income of Rs. 10,000/- was anticipated by the sale of the Musafirkhana building in the Shandy Maidan. The proposal is dropped.

Expenditure -

	Total budget	Actuals up to end of May 42
As per scale the contingent grant is fixed at Rs. 10/- p.m. while an expenditure of Rs. 203-2-3 has been incurred (including normal excess expenditure of Rs. 83-2-3 incurred and special) over and above the sanctioned scale requires to be explained	75213	63071

It is seen from the above that the expenditure is within the Budget limits.

89 Investment Register -

A sum of Rs. 11,800/- is in Mysore Government Five years' Fixed Deposit (Accounts Nos. 13142/1-10-40, 12215/23-4-42, 12216/15-5-42) carrying an interest of 2 1/4%. Except for Rs. 6800/- deposited during the current year by transfer from Mysore Bank, interest has been recovered up to the end of the half year ending December 1941.

Apart from the above investment there is a closing balance of Rs. 16681-3-2 in the District Treasury and Rs. 777-9-10 in the Mysore Bank (current deposit) up to the end of May 1942.

The compensation for the loss of vehicle tax amounting to Rs. 874 for the two half years ending 30th June 1941 and 31st December 1941 has not

has not been claimed Bills may be submitted immediately for necessary authorisation by the Comptroller

90 Register of Loans -

Government, in their Order No L 5393-85 M1 117-37-8 dated 16-12-37 have granted a loan of Rs 63105 towards the Municipal share of cost for the water supply scheme to Hassan Town carrying an interest of 4% and repayable in 15 annual instalments commencing after one year of the completion of the works. The completion report has not been received and a reference has been made by the Comptroller to the Sanitary Engineer (with No 529 Loans 27-2-42) to intimate the particulars of outlay and completion report. Nonrepayment has been made so far, and provision for next year has not also been made in the draft budget framed by the Municipal Council. The Council have requested for the postponement of the instalment. Pending final orders of Government a provision of Rs 5000/- may be included while submitting the Budget to Govt for sanction.

General -

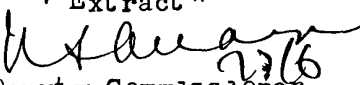
The fourth stage of drainage work has to be taken up and the Council have made a provision of Rs 5000/- for next year.

The Council have to pay medical contribution of Rs 1100/- which may be adjusted before the end of the current year. The Council have proposed to double the rate of tolls to augment the resources in lieu of the levy of lighting tax and proposals have been submitted therefor.

General -

The financial position of the Municipality requires improvement especially in the matter of Mohatarfa collections. A town improvement plan for five years should be drawn up and ways and means of financing is suggested.

Sd/- N S. Hirannayya
Deputy Commissioner,
Hassan District

" Extract "

Deputy Commissioner,

Hassan District



